

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 210
93RD GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, February 14, 2005, with recommendation that the Senate Committee Substitute do pass.

TERRY L. SPIELER, Secretary.

0883S.07C

AN ACT

To repeal sections 50.530, 64.215, 67.1775, 67.1850, 115.019, 137.115, 205.010, and 488.426, RSMo, section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, and section 488.429, RSMo, as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128 & 1161, ninety-second general assembly, second regular session, and section 488.429, RSMo, as enacted by senate committee substitute for house committee substitute for house bill no. 798 merged with house committee substitute for senate bill no. 1211, ninety-second general assembly, second regular session, and to enact in lieu thereof eleven new sections relating to county government.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 50.530, 64.215, 67.1775, 67.1850, 115.019, 137.115, 205.010, and 488.426, RSMo, section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

senate bill no. 827, eighty-ninth general assembly, second regular session, and section 488.429, RSMo, as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128 & 1161, ninety-second general assembly, second regular session, and section 488.429, RSMo, as enacted by senate committee substitute for house committee substitute for house bill no. 798 merged with house committee substitute for senate bill no. 1211, ninety-second general assembly, second regular session, are repealed and eleven new sections enacted in lieu thereof, to be known as sections 50.530, 64.215, 67.1159, 67.1775, 67.1850, 115.019, 137.115, 137.130, 205.010, 488.426, and 488.429, to read as follows:

50.530. As used in sections 50.530 to 50.745:

(1) "Accounting officer" means county auditor in counties of [classes one and two] **the first and second classifications** and the county clerks in counties of [classes three and four] **the third and fourth classifications**;

(2) "Budget officer" means such person, as may, from time to time, be appointed by the county commission of [class one] counties [except in class one counties with a population of less than one hundred thousand inhabitants according to the official United States Census of 1970 the county auditor shall be the chief budget officer] **of the first classification, except as otherwise provided in this section**, the presiding commissioner of the county commission in [class two] **any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants and in counties of the second classification**, unless the county commission designates the county clerk as budget officer, and the county clerk in counties of [class three and four] **the third and fourth classification**.

64.215. 1. Except as otherwise provided in subsection 2 of this section, the county planning board shall consist of one of the commissioners of the county commission selected by the county commission, the county highway engineer, both of whom shall serve during their tenure of office, **except that in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants such members shall be nonvoting members**, and six residents of the unincorporated territory of the county who shall be appointed by the county commission. The term of the six appointed members shall be four years or until their successor takes office, except that the original term of three of the six appointed members shall be two years. Members may be removed for cause by the county commission upon

written charges after public hearings. Any vacancy may be filled by the county commission for the unexpired term of any member whose term becomes vacant, or until the member's successor takes office. All members of the board shall serve without compensation; except, that an attendance fee as reimbursement for expenses may be paid to the appointed members of the board in an amount, set by the county commission, not to exceed twenty-five dollars per meeting. The planning board shall elect its chairman from among the appointed members.

2. In any county of the first classification with a population of at least two hundred thousand inhabitants which does not adjoin any other county of the first classification, the county planning board may, at the option of the county commission, consist of one of the commissioners of the county commission selected by the county commission, and shall include the county highway engineer and six residents of the unincorporated territory of the county, who shall be appointed by the county commission. The county highway engineer and the county commissioner, if a member of the board, shall serve during such person's tenure of office. The term of the six appointed members shall be three years or until their successor takes office.

67.1159. 1. In any case in which any tax, interest or penalty imposed under sections 67.1150 to 67.1158 is not paid when due, the authority or its designated agent may file for record in the recorder's office of the city or the county where the business giving rise to the tax, interest, or penalty is located, or in which the person owing the tax, interest, or penalty resides, a notice of lien specifying the amount of tax, interest, or penalty due and the name of the person liable for the same. From the time of filing any such notice, the amount of the tax specified in such notice shall have the force and effect of the lien of a judgment against the person named in the notice of lien and against the personal property of the business of such person for the amount specified in such notice.

2. A lien created under subsection 1 of this section may be released:

(1) By filing for record a release of the lien executed by a duly authorized agent of the authority upon payment of the tax, interest, and penalty due, in the office of the recorder where the lien was originally filed; or

(2) Upon receipt by the authority of sufficient security to secure

payment thereof; or

(3) By final judgment of a court of competent jurisdiction holding such lien to have been erroneously imposed.

3. Each recorder shall receive a fee of three dollars for the filing of each notice of lien and a fee of one dollar and fifty cents for each release of lien filed for record. Such amounts shall be paid from funds collected by the authority. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

4. Any person operating or managing a business who owes any tax, penalty, or interest, or is required to file any report with the authority, shall notify the authority in writing at least ten days prior to any sale of the entire business or the entire assets or property of the business, or a major part thereof. Such notice shall include the name of the business, the name of the owner of the business, the name of the person collecting the tax at the time of the notice, the name of the purchaser, and the intended date of purchase. A purchaser of such business, assets, or property who takes with notice of any delinquent tax or with notice of noncompliance with this section shall be deemed to be taking subject to any tax, penalty, or interest owed by the seller.

5. The authority shall have the power to bring a civil action in any court of competent jurisdiction to enjoin the operation of the business of any person or the successor-in-interest to any person operating or managing the same business, if the business has given rise to any tax, penalty, or interest which is unpaid or to enjoin the operating or managing of any such business whose owners or successors-in-interest are operating or managing in violation of the provisions of sections 67.1150 to 67.1159. The courts shall expedite the hearing on the merits of any such action and shall not require the authority to post a bond pending such hearing.

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval [pursuant to] **under** this section, levy a sales tax not to exceed one-quarter of a cent in the county for the purpose of providing services described in section 210.861, RSMo, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county

at a county or state general, primary or special election upon the motion of the governing body of the county or upon the petition of eight percent of the qualified voters of the county determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County, **for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families**, be authorized to levy a sales tax of (not to exceed one-quarter of a cent) in the county [for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families]?

Yes

No

[If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county and a majority of such voters are in favor of such a tax, and not otherwise.]

2. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director receives notification of the local sales tax. If a question receives less than the required majority, then the governing authority of the city or county shall have no power to impose the sales tax unless and until the governing authority of the city or county has submitted another question to authorize the imposition of the sales tax authorized by this section and such question is approved by the required majority of the qualified voters voting thereon. However, in no event shall a question under this section be submitted to the voters sooner than twelve months from the date of the last question under this section.

3. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

4. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "Community Children's Sales Tax Trust Fund". The moneys in the city or county community children's sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county imposing a sales tax under this section, and the records shall be open to the inspection of officers of each city or county and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month by distributing to the city or county treasurer, or such other officer as may be designated by the city or county ordinance or order, of each city or county imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the city or county.

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each city or county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order

retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

6. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.

7. All revenues generated by the tax prescribed in this section shall be deposited in the city or county treasury to the credit of a special "Community Children's Services Fund". Such fund shall be administered by a board of directors, established [pursuant to] **under** section 210.861, RSMo.

67.1850. 1. As used in this section, the following terms mean:

(1) "Community", any municipality or county as defined in this section;

(2) "County", any county [of the first classification without a charter] form of government;

(3) "Geographical information system", a computerized, spatial coordinate mapping and relational database technology which:

(a) Captures, assembles, stores, converts, manages, analyzes, amalgamates and records, in the digital mode, all kinds and types of information and data;

(b) Transforms such information and data into intelligence and subsequently retrieves, presents and distributes that intelligence to a user for use in making the intelligent decisions necessary for sound management;

(4) "Municipality", any city [with a population of at least sixty thousand inhabitants and] located in [a] **any** county [of the first classification without a charter form of government].

2. The development of geographical information systems has not been undertaken in any large-scale and useful way by private enterprise. The use of modern technology can enhance the planning and decision-making processes of communities. The development of geographical information systems is a time-consuming and expensive activity. In the interest of maintaining community

governments open and accessible to the public, information gathered by communities for use in a geographical information system, unless properly made a closed record, should be available to the public. However, access to the information in a way by which a person could render the investment of the public in a geographical information system a special benefit to that person, and not to the public, should not be permitted.

3. Any community as defined in this section may create a geographical information system for the community. The scope of the geographical information system shall be determined by the governing body of the community. The method of creation, maintenance, use and distribution of the geographical information system shall be determined by the governing body of the community. A community shall not mandate the use of this system or allocate the costs of the system to nonusers.

4. The information collected or assimilated by a community for use in a geographical information system shall not be withheld from the public, unless otherwise properly made a closed record of the community as provided by section 610.021, RSMo. The information collected or assimilated by a community for use in a geographical information system need not be disclosed in a form which may be read or manipulated by computer, absent a license agreement between the community and the person requesting the information.

5. Information collected or assimilated by a community for use in a geographical information system and disclosed in any form, other than in a form which may be read or manipulated by computer, shall be provided for a reasonable fee, as established by section 610.026, RSMo. A community maintaining a geographical information system shall make maps and other products of the system available to the public. The cost of the map or other product shall not exceed a reasonable fee representing the cost to the community of time, equipment and personnel in the production of the map or other product. A community may license the use of a geographical information system. The total cost of licensing a geographical information system may not exceed the cost, as established by section 610.026, RSMo, of the:

(1) Cost to the community of time, equipment and personnel in the production of the information in a geographical information system or the production of the geographical information system; and

(2) Cost to the community of the creation, purchase, or other acquisition of the information in a geographical information system or of the geographical

information system.

6. The provisions of this section shall not hinder the daily or routine collection of data from the geographical information system by real estate brokers and agents, title collectors, developers, surveyors, utility companies, banks, news media or mortgage companies, nor shall the provisions allow for the charging of fees for the collection of such data exceeding that allowed pursuant to section 610.026, RSMo. The provisions of this section, however, shall allow a community maintaining a geographical information system to license and establish costs for the use of the system's computer program and computer software.

7. A community distributing information used in a geographical information system or distributing a geographical information system shall not be liable for any damages which may arise from any error which may exist in the information or the geographical information system.

115.019. 1. Any group of registered voters from any county of the first class not having a board of election commissioners may circulate a petition for the formation of a board.

2. The petition shall be signed by the number of registered voters in the county equal to at least fifteen percent of the total votes cast in the county for governor at the last gubernatorial election.

3. Petitions proposing the formation of a board of election commissioners in any county of the first class shall be filed with the election authority of the county not later than 5:00 p.m. on the thirteenth Tuesday preceding a general election.

4. Each petition for the formation of a board of election commissioners shall consist of sheets of uniform size. The space for signatures on either side of a petition page shall be no larger than eight and one-half by fourteen inches, and each page shall contain signatures of registered voters from only one county. Each page of each petition for the formation of a board of election commissioners shall be in substantially the following form:

To the Honorable, county clerk of County:

We, the undersigned, citizens and registered voters of County, respectfully order that the following question be placed on the official ballot, for acceptance or rejection, at the next general election to be held on the day of, :

"Should a board of election commissioners be established in County to assume responsibility for the registration of voters and the conduct of

elections?";

and each for himself or herself says: I have personally signed this petition; I am a registered voter of the state of Missouri and County; my registered voting address and the name of the city, town or village in which I live are correctly written after my name.

CIRCULATOR'S AFFIDAVIT

STATE OF MISSOURI,

COUNTY OF

I,, a resident of the state of Missouri, being first duly sworn, say (print or type names of signers)

REGISTERED VOTING

NAME	DATE	ADDRESS	ZIP	CONGR.	NAME
(Signature)	SIGNED	(Street)(City, Town or Village)	CODE	DIST.	(Printed or Typed)

(Here follow numbered lines for signers)

signed this page of the foregoing petition, and each of them signed his or her name thereto in my presence; I believe that each has stated his or her name, registered voting address and city, town or village correctly, and that each signer is a registered voter of the state of Missouri and County.

.....
Signature of Affiant
(Person obtaining signatures)

.....
Address of Affiant

Subscribed and sworn to before me this day of, A.D.

.....
Signature of Notary

Notary Public (Seal)

My commission expires

If this form is followed substantially, it shall be sufficient, disregarding clerical and merely technical errors.

5. The validity of each petition filed pursuant to provisions of this section shall be determined in the manner provided for new party and independent candidate petitions in sections 115.333, 115.335 and 115.337.

6. Upon the filing of a valid petition for the formation of a board of

election commissioners **or upon a majority vote of the county commission in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants**, it shall be the duty of the election authority to have the following question placed on the official ballot, in the same manner other questions are placed, at the next general election:

"Should a board of election commissioners be established in County to assume responsibility for the registration of voters and the conduct of elections?"

7. The votes for and against the question shall be counted and certified in the same manner as votes on other questions.

8. If the question is approved by a majority of the voters at the election, a board of election commissioners shall be appointed as provided in this subchapter and shall have the same rights and responsibilities provided by law for all boards of election commissioners.

9. Any person who is a registered voter of a county of the first class not having a board of election commissioners may sign a petition for the formation of a board in the county. Any person who signs a name other than the person's own to any petition or knowingly signs the person's name more than once to the same petition or who knows the person is not a registered voter at the time of signing such petition, or any officer or person willfully violating any provision of this section shall be guilty of a class two election offense.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements

which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

(2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this paragraph, the word "comparable" means that:

(a) Such sale was closed at a date relevant to the property valuation; and

(b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

2. Assessors in each county of this state and the city of St. Louis may send personal property assessment forms through the mail.

3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percents of their true value in money:

(1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

(4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (6) of section 135.200, RSMo, twenty-five percent.

4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. All subclasses of real property, as such subclasses are established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

(1) For real property in subclass (1), nineteen percent;

(2) For real property in subclass (2), twelve percent; and

(3) For real property in subclass (3), thirty-two percent.

6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. A manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. A manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

10. Before the assessor may increase the assessed valuation of any parcel

of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank for its service.

15. The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective January 1, 2003, for any taxing jurisdiction within a county with a charter form of government with greater than one million inhabitants, and the provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective October 1, 2004, for all taxing jurisdictions in this state. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073,

138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate [the separate rates for the three subclasses of real property and the aggregate class of personal property as required by section 137.073, provided that such political subdivision shall also provide a single blended rate, in accordance with the procedure for determining a blended rate for school districts in subdivision (1) of subsection 6 of section 137.073. Such blended rate shall be used for the portion of such political subdivision that is situated within any county that has opted out. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by this act, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year] **a single tax rate as in effect prior to the enactment of house bill number 1150 of the ninety-first general assembly, second regular session.**

137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, **or whenever the assessor has insufficient information to assess any real property**, the assessor **or an employee of the assessor** shall [make out the list] **assess the property based upon a physical inspection**[, on the assessor's own view,] or on the best information the assessor can obtain; and for that purpose the assessor **or an employee of the assessor** shall have lawful right to enter into any lands and make any examination and search which may be necessary **to assess such real property only when the assessor is entering because the assessor has insufficient information to assess such real property or to assess such personal property only when**

the assessor is entering because no list of taxable personal property has been given, and may examine any person upon oath touching the same. **The assessor or an employee of the assessor shall not enter the interior of any structure on any residential property as part of the inspection to assess such property.** The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.

[137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, the assessor shall make out the list, on the assessor's own view, or on the best information the assessor can obtain; and for that purpose the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary, and may examine any person upon oath touching the same. The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately prior year, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.]

205.010. Any county, subject to the provisions of the Constitution of the state of Missouri, may establish, maintain, manage and operate a public health center in the following manner: Whenever the county commission shall be presented with a petition signed by at least ten percent or more of the voters of the county, as determined by the number of votes cast for governor at the preceding general election, asking that an annual tax not in excess of forty cents on each one hundred dollars of the assessed valuation of property in the county, be levied for the establishment, maintenance, management and operation of a county health center and the maintenance of the personnel required for operation of the health center, **or by majority vote of the county commission in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants, or by majority vote of the county commission in any county of the third classification without a township form of government and with more than sixteen**

thousand six hundred but fewer than sixteen thousand seven hundred inhabitants, the county commission shall submit the question to the voters of the county at an election.

488.426. 1. The judges of the circuit court, en banc, in any circuit in this state may require any party filing a civil case in the circuit court, at the time of filing the suit, to deposit with the clerk of the court a surcharge in addition to all other deposits required by law or court rule. Sections 488.426 to 488.432 shall not apply to proceedings when costs are waived or are to be paid by the county or state or any city.

2. The surcharge in effect on August 28, 2001, shall remain in effect until changed by the circuit court. The circuit court in any circuit, except the circuit court in Jackson County, may change the fee to any amount not to exceed fifteen dollars. The circuit court in Jackson County may change the fee to any amount not to exceed twenty dollars. A change in the fee shall become effective and remain in effect until further changed.

3. Sections 488.426 to 488.432 shall not apply to proceedings when costs are waived or are paid by the county or state or any city.

4. In addition to any fee authorized by subsection 1 of this section, any county of the first classification with more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred inhabitants may impose an additional fee of ten dollars excluding cases concerning adoption and those in small claims court. **The provisions of this subsection shall expire on December 31, 2014.**

[488.429. 1. Moneys collected pursuant to section 488.426 shall be payable to the judges of the circuit court, en banc, of the county from which such surcharges were collected, or to such person as is designated by local circuit court rule as treasurer of said fund, and said fund shall be applied and expended under the direction and order of the judges of the circuit court, en banc, of any such county for the maintenance and upkeep of the law library maintained by the bar association in any such county, or such other law library in any such county as may be designated by the judges of the circuit court, en banc, of any such county; provided, that the judges of the circuit court, en banc, of any such county, and the officers of all courts of record of any such county, shall be entitled at all reasonable times to use the library to the support of which

said funds are applied.

2. In any county of the first classification without a charter form of government and with a population of at least two hundred thousand, such fund may also be applied and expended for that county's or circuit's family services and justice fund.

3. In any county, other than a county participating in the nonpartisan court plan, such fund may also be applied and expended for courtroom renovation and technology enhancement, or for debt service on county bonds for such renovation or enhancement projects.

4. This section shall expire on December 31, 2014.]

488.429. 1. Moneys collected pursuant to section 488.426 shall be payable to the judges of the circuit court, en banc, of the county from which such surcharges were collected, or to such person as is designated by local circuit court rule as treasurer of said fund, and said fund shall be applied and expended under the direction and order of the judges of the circuit court, en banc, of any such county for the maintenance and upkeep of the law library maintained by the bar association in any such county, or such other law library in any such county as may be designated by the judges of the circuit court, en banc, of any such county; provided, that the judges of the circuit court, en banc, of any such county, and the officers of all courts of record of any such county, shall be entitled at all reasonable times to use the library to the support of which said funds are applied.

2. In addition, such fund may also be applied and expended for that county's or circuit's family services and justice fund.

3. In any county, other than a county on the nonpartisan court plan, such fund may also be applied and expended for courtroom renovation and technology enhancement, or for debt service on county bonds for such renovation or enhancement projects.

4. The provision of subsection 3 of this section which allows for debt service on county bonds for renovation and enhancement projects shall expire on December 31, 2014.